

1099 Income Withholding Tax Return

Instructions

The DR 1107 Income Withholding Tax Return should be filed for current year 1099 withholding only. The AMENDED Colorado Income Withholding Tax Return, form DR 1107X, is required to correct an original DR 1107 Income Withholding Tax Return filed with the Colorado Department of Revenue. The form DR 1107X should only be used if there is additional tax due for a period. If you overpaid for the period, you are required to file a DR 0137 Claim for Refund form. All FYIs and forms can be found on the department's Web site at www.TaxColorado.com. You may also contact the Department of Revenue at (303) 238-SERV (7378).

Payers who are **not** set up to pay by Electronic Funds Transfer (EFT) should file using this form. To register to file by EFT, choose e-Payment Options on our Web site, www.TaxColorado.com

Colorado payers must report withholding even if they have zero tax for a specific filing period. Avoid non-filer notices when you owe no tax by filing a zero return.

ACCOUNT NUMBER: Be sure to write your account number on the form.

FILING PERIOD: List the period for which you collected withholding.

LINE 1: TAX WITHHELD—Enter the amount of Colorado income tax withheld for the period.

LINE 2: COMPLETE THE BACK OF RETURN. Enter any overpayments(s) for PRIOR PERIODS(S) of the current year.

LINE 3: Line 1 minus line 2. This will be the total amount of tax due for the period before any penalty and interest charges.

LINE 4: PENALTY—Enter 5% (.05) of tax due or \$5.00, whichever amount is greater, for any payment made after the due date, add 1/2% (.005) additional penalty for each additional month you are late up to a maximum of 12% of the tax due. The minimum late filing penalty is \$5.00.

MAIL TO AND MAKE CHECKS PAYABLE TO:
Colorado Department of Revenue
 Denver CO 80261-0009

LINE 5: INTEREST—Enter the appropriate interest due with your tax payment. Refer to publication FYI General 11 "Colorado Civil Tax Penalties and Interest" at www.TaxColorado.com for additional assistance.

LINE 6: Enter total amount owed with this form. Make check or money order payable to the Colorado Department of Revenue. Be sure to write your account number on your check.



**DETACH FORM
ON THIS LINE**

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 1107 Web (06/30/11)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

Colorado Department of Revenue 1099 Income Withholding Tax Return

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Account Number	Period	Due Date	1020-100	
Social Security Number 1	Social Security Number 2	F.E.I.N.	1. Colorado tax withheld. (100)	00
Signed under penalty of perjury in the second degree.			2. Overpayment of tax for PRIOR PERIODS OF CURRENT YEAR to be subtracted from current tax. (905)	00
Signature	Date	Phone ()	3. Line 1 minus line 2	00
The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. (Do not write in space below)			4. PENALTY (see instructions) (200)	00
			5. INTEREST(see instructions) (300)	00
			6. Amount Owed (Total of lines 3, 4, & 5) (355)	\$.00

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SEE FORM AT BOTTOM OF PAGE

Line 2: Enter any overpayment(s) for prior period(s) of the current year only.

A. PERIOD ADJUSTED

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FOR YOUR RECORDS:

INCOME WITHHOLDING TAX for:

FILING PERIOD

B AS FILED

\$	
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C AS CORRECTED

\$	
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D DIFFERENCE

\$	
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E Amount on line 1

\$	
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If line D is less than line E, enter the amount from line D above on line 2.

If line D is larger than line E, enter the amount from line E on line 2.

Carry over the balance to the next return for prior periods of the current year only, or file Claim for Refund (DR 0137).

1. Colorado tax withheld	
2. Overpayment (current year only)	
3. Total 1 minus 2	
4. Penalty	
5. Interest	
6. Total Paid	
DATE PAID	